



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern
Bakersfield, California**

**Date: September 26, 2014
Filing Ref: KER15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------------|-------------------------------------|
| 1. Employee Fringe Benefits | 10. Risk Management |
| 2. County Administrative Office | 11. Parks (Ground Maintenance) |
| 3. Auditor-Controller | 12. General Liability (ISF) |
| 4. Treasurer-Tax Collector | 13. General Services – Garage (ISF) |
| 5. Information Technology Systems | 14. Group Health (ISF) |
| 6. County Counsel | 15. Retiree Group Health (ISF) |
| 7. Personnel | 16. Unemployment Compensation (ISF) |
| 8. General Services | 17. Workers' Compensation (ISF) |
| 9. Utility Payments | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF KERN**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forMary B. Bedard**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-ControllerTitle9-30-201410-7-2014DateDate**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

		1020	1040	1110	1120	1160	1210	1310	1610	1615	1910	2110	7100	2012-2013
Departments	County	Admin	Special	Auditor-	Treasurer-	Information	County	Personnel	General	Utility	Risk	Court	Parks	Actual
			Services	Controller	Tax Coll	Technology	Counsel		Services	Payments	Manage	Funding	(Grounds)	Costs
1010 Board Of Supervisors	3,519	1,753	28,761	172	53,474	639,172	7,106	125,242	39,109	6			11,242	909,556
1030 Clerk Of The Board	1,145	379	20,826	58	23,179	25,640	2,163	148,687	5,202	1		2,531	1,507	231,318
1130 Assessor	14,500	2,508	21,335	698	623,369	83,299	29,969	201,717	77,563	11			17,269	1,072,238
1420 Elections	3,751	506	75,324	224	13,175		4,634	90,076	43,009	7			7,881	238,587
1640 Construction Services	3,814	518	6,922	199	4,480	42,826	6,797	33,643	9,416	1			2,202	110,818
1812 Board Of Trade	915	80	19,747	40	22,001	4,534	2,163	39,744	11,804	1			16,574	117,603
1900 Eng & Survey Service	6,142	1,197	70,107	326	8,480	98,874	10,504	172,965	24,962	5			13,735	407,297
2116 County Clerk	538	52	23,469	24	1,576	18,388	1,236	11,009	4,162	1			927	61,382
2160 Grand Jury	301	24	4,422	19	24,145	8,229	309	37,966	(2,927)	1		7,387		79,876
2180 District Attorney	36,979	4,106	133,344	2,023	265,555	25,781	59,010	385,920	(17,930)	20		79,947	18,892	993,647
2183 Family Support	29,028	4,158	39,885	1,446	(19,721)	1,658	58,392	53,742	6,900	21			927	176,436
2190 Public Defender	16,843	2,045	47,947	904	179,750	12,006	28,115	153,964	(863)	9		97,845	3,361	541,926
2200 Forensic Sciences	7,851	795	15,294	423	14,760		12,976	18,192		5				70,296
2210 Sheriff	234,604	19,803	297,057	12,972	585,819	396,912	364,257	2,838,309	(1,123,295)	1,225		51,648	159,945	3,839,256
2340 Probation	94,309	11,165	193,040	4,739	318,633	52,255	180,738	1,010,664	(308,409)	97		121,938	37,784	1,716,953
2415 Structural Fire	154,202	6,201	185,436	(473)	(38,377)	4,015	201,438	1,605,709	(3)	1,796			19,703	2,139,647
2610 Ag & Measurement	9,477	1,510	60,289	432	51,252	8,647	21,318	146,799	67,019	7			18,892	385,642
2620 Code Compliance	1,713	161	7,838	97	1,633	48,363	2,472	22,290	2,160					86,727
2625 Building Inspection	5,800	634	15,958	2,811	3,391	(1,306)	9,269	(54,770)	(524)	3			9,968	(8,766)
2700 Recorder	4,302	585	8,000	223	14,439	1,892	7,724	88,456	36,751	5			10,547	172,924
2730 Development Service:	1,862	337	8,760	96	12,029	279,456	3,398	69,494	12,395	(1,661)			4,636	390,802
2750 Planning	7,765	1,015	44,539	447	5,725	529,505	10,813	113,196	23,731	4			7,997	744,737
2760 Animal Control	8,941	1,098	22,253	443	11,451	66,580	17,610	193,563	25,276	6			6,491	353,712
3000 Roads	53,436	5,099	107,647	2,930	1,824	2,076	55,612	262,400	(1,353)	63			19,124	508,858
4110 Public Health	39,246	5,506	66,272	1,978	66,975	4,666	74,767	467,462	262,531	124			44,506	1,034,033
4113 Environmental Health	8,762	1,220	14,323	442	14,520	2,499	16,684	115,969	19,626	4			7,302	201,351
4120 Mental Health	108,840	9,822	138,767	3,228	54,972	13,041	140,883	(76,093)	(26,140)	90		428	309	368,147
4123 MH-Substance Abuse	12,100	1,186	13,762	382	(2,981)		12,358	154,361	(2,849)	3		4,987	9,504	202,813
4200 Emergency Med Svc	1,299	265	4,598	66	13,199	3,307	2,472	73,973	3,698				348	103,225
4300 CAChildrens Services	9,885	1,126	13,381	515	9,107		17,610	28,164	25,847	1			3,013	108,649
5120 Human Services	210,808	25,857	397,518	5,202	(63,919)	116,603	429,755	165,124	(935)	107		29,289	11,127	1,326,536
5510 Veterans Service	1,175	207	19,181	56	35,082	3,359	2,472	94,625	19,928				19,472	195,557
5610 Aging & Adult Svc	25,037	2,233	133,255	1,007	39,257	30,925	36,457	39,411	4,453	7				312,042
5923 Emp Train Resource	29,637	2,790	105,642	1,935	1,382	3,719	31,513	30,714	(76)	12			1,275	208,543
5940 Community Dev	7,439	603	7,271	520	317	36	3,707	(40,651)	(878)	2			4,636	(16,998)
6210 Library	13,416	1,649	70,020	482	8,756	17,966	39,546	944,382	591,938	64			204,451	1,892,670
6310 Farm & Home Adv	559	68	29,844	26	33,089		1,236	154,128	12,702	4			10,431	242,087

Departments	1020 County Admin	1040 Special Services	1110 Auditor- Controller	1120 Treasurer- Tax Coll	1160 Information Technology	1210 County Counsel	1310 Personnel	1610 General Services	1615 Utility Payments	1910 Risk Manage	2110 Court Funding	7100 Parks (Grounds)	2012-2013 Actual Costs
8950 Garage	5,149	539	43,193	816	3,078		6,179	94,717	(1,569)	3			152,105
8960 Group Health	136,687	3,117	39,235	6,442	173,473			4,507	(126)				363,335
8965 Retiree Group Health	17,720	1,376	25,872	10,500				43	(6)				55,505
8970 Liability	7,689	250	7,196	1,507		158,042				(37,391)			137,293
8980 Unemployment	995	62	18,665	937									20,659
8990 Workers Comp	14,673	477	172,088	2,397		41,936				116,644			348,215
8991 Golf Courses	1,143	37	1,665	467				54,089					57,401
8992 Universal Collection	9,309	303	3,814	514									13,940
8995 Airports	7,050	750	84,091	618	(179)	328	7,106	34,496	41	436		116	134,853
8997 Kern Medical Center	364,436	31,097	534,522	285	65,649	32,222	523,987	699,839	(34,281)	2,076		1,275	2,221,107
8998 Public Transportation	7,092	270	854	865	36	3,423	618	60,245	(117)	1		695	73,982
8999 Solid Waste Mgt	36,100	3,611	69,788	14,150	9,389	1,042	40,226	27,465	(2,439)	10		9,852	209,194
9144 Kern Sanitation	3,553	323	11,164	1,894	691	615	4,943	22,125	(1)				45,307
9146 Ford City-Taft Height	637	21	11,913	529		905							14,005
9149 Air Pollution Control	1,988	334	3,747	299	664	1,009	2,781	12,417	(188)	1		1,623	24,675
9405 Kern COG	1,561	17	5,152	79	(2,333)	(655)	8,651	22,771	(4,977)	3			30,269
9998 C.S.A. (All Funds)	2,849	93	59,308	2,063				54,053					118,366
9999 All Others	622,344	21,825	194,251	395,710	(434,763)	45,398		1,841,166	1,336,969	5	84,016	219,494	4,326,415
	<u>2,410,915</u>	<u>182,763</u>	<u>3,758,552</u>	<u>487,184</u>	<u>2,207,503</u>	<u>2,829,188</u>	<u>2,501,974</u>	<u>12,848,479</u>	<u>1,137,306</u>	<u>83,840</u>	<u>480,016</u>	<u>939,033</u>	<u>29,866,753</u>

			2012-2013			Carry	2014-2015		
		Building	Equipment	Actual	Forward	Net		Claimable	
Departments	Sub Totals	Allowance	Allowance	Cost	Variance	Costs	Adjustments	Cost	Departments
1010 Board Of Supervisors	909,556	72,716	25,799	1,008,071	269,575	1,277,646		1,277,646	Board Of Supervisors
1030 Clerk Of The Board	231,318	15,143	3,877	250,338	1,294	251,632		251,632	Clerk Of The Board
1130 Assessor	1,072,238	173,210	32,248	1,277,696	(226,100)	1,051,596		1,051,596	Assessor
1420 Elections	238,587	65,286	46,691	350,564	(44,123)	306,441		306,441	Elections
1640 Construction Services	110,818	21,917	3,388	136,123	(8,583)	127,540		127,540	Construction Services
1812 Board Of Trade	117,603	2,778	11,308	131,689	9,091	140,780		140,780	Board Of Trade
1900 Engineering & Survey Services	407,297	39,676	45,825	492,798	290,024	782,822		782,822	Engineering & Survey Services
2116 County Clerk	61,382	7,419	421	69,222	(8,963)	60,259		60,259	County Clerk
2160 Grand Jury	79,876	5,059	0	84,935	34,807	119,742		119,742	Grand Jury
2180 District Attorney	993,647	125,800	82,140	1,201,587	216,847	1,418,434		1,418,434	District Attorney
2183 Family Support	176,436	7,043	0	183,479	(30,495)	152,984		152,984	Family Support
2190 Public Defender	541,926	61,828	22,201	625,955	90,377	716,332		716,332	Public Defender
2200 Forensic Sciences	70,296	0	141,417	211,713	(8,016)	203,697		203,697	Forensic Sciences
2210 Sheriff	3,839,256	1,421,730	792,583	6,053,569	(683,267)	5,370,302		5,370,302	Sheriff
2340 Probation	1,716,953	749,293	366,075	2,832,321	178,755	3,011,076		3,011,076	Probation
2415 Structural Fire	2,139,647	7,901	0	2,147,548	253,324	2,400,872		2,400,872	Structural Fire
2610 Agriculture & Measurement Std	385,642	28,739	48,184	462,565	43,185	505,750		505,750	Agriculture & Measurement Std
2620 Code Compliance	86,727	0	4,104	90,831	41,845	132,676		132,676	Code Compliance
2625 Building Inspection	(8,766)	13,947	0	5,181	(77,931)	(72,750)		(72,750)	Building Inspection
2700 Recorder	172,924	36,956	31,217	241,097	17,011	258,108		258,108	Recorder
2730 Development Services Agency	390,802	19,860	15,589	426,251	(187,197)	239,054		239,054	Development Services Agency
2750 Planning	744,737	34,023	5,468	784,228	58,382	842,610		842,610	Planning
2760 Animal Control	353,712	38,005	23,780	415,497	(39,692)	375,805		375,805	Animal Control
3000 Roads	508,858	38,982	0	547,840	132,494	680,334		680,334	Roads
4110 Public Health	1,034,033	80,108	51,245	1,165,386	(73,125)	1,092,261		1,092,261	Health
4113 Environmental Health	201,351	31,434	40,370	273,155	(5,377)	267,778		267,778	Environmental Health
4120 Mental Health	368,147	2,390	0	370,537	(293,152)	77,385		77,385	Mental Health
4123 Mental Health-Substance Abuse	202,813	3,416	0	206,229	95,739	301,968		301,968	Mental Health-Substance Abuse
4200 Emergency Medical Service	103,225	748	17,298	121,271	(504)	120,767		120,767	Emergency Medical Service
4300 California Childrens Services	108,649	5,521	(577)	113,593	986	114,579		114,579	California Childrens Services
5120 Department Of Human Services	1,326,536	33,811	0	1,360,347	166,637	1,526,984		1,526,984	Department Of Human Services
5510 Veterans Service	195,557	4,675	428	200,660	97,838	298,498		298,498	Veterans Service
5610 Aging And Adult Services	312,042	0	0	312,042	52,381	364,423		364,423	Aging And Adult Services
5923 Employee Training Resource	208,543	1,570	2,437	212,550	(33,010)	179,540		179,540	Employee Training Resource
5940 Community Development	(16,998)	19,858	(469)	2,391	(91,040)	(88,649)		(88,649)	Community Development
6210 Library	1,892,670	287,716	99,011	2,279,397	(369,684)	1,909,713		1,909,713	Library
6310 Farm & Home Advisor	242,087	22,434	1,917	266,438	103,265	369,703		369,703	Farm & Home Advisor

Departments	Sub Totals	Building Allowance	Equipment Allowance	2012-2013 Actual Cost	Carry Forward Variance	Net Costs	Adjustments	2014-2015 Claimable Cost	Departments
8950 Garage	152,105	9,023	0	161,128	15,088	176,216		176,216	Garage
8960 Group Health	363,335	0	0	363,335	151,924	515,259		515,259	Group Health
8965 Retiree Group Health	55,505	0	0	55,505	53,175	108,680		108,680	Retiree Group Health
8970 Liability	137,293	0	0	137,293	122,759	260,052		260,052	Liability
8980 Unemployment	20,659	0	0	20,659	6,920	27,579		27,579	Unemployment
8990 Workers Compensation	348,215	0	0	348,215	84,980	433,195		433,195	Workers Compensation
8991 Golf Courses	57,401	0	0	57,401	49,877	107,278		107,278	Golf Courses
8992 Universal Collection	13,940	0	0	13,940	399	14,339		14,339	Universal Collection
8995 Airports	134,853	0	0	134,853	(20,310)	114,543		114,543	Airports
8997 Kern Medical Center	2,221,107	6,345	0	2,227,452	177,647	2,405,099		2,405,099	Kern Medical Center
8998 Public Transportation	73,982	2,716	0	76,698	49,785	126,483		126,483	Public Transportation
8999 Solid Waste Management	209,194	42,119	0	251,313	(107,919)	143,394		143,394	Solid Waste Management
9144 Kern Sanitation Authority	45,307	0	0	45,307	10,997	56,304		56,304	Kern Sanitation Authority
9146 Ford City-Taft Heights	14,005	0	0	14,005	8,973	22,978		22,978	Ford City-Taft Heights
9149 Air Pollution Control	24,675	6,676	0	31,351	762	32,113		32,113	Air Pollution Control
9405 Kern COG	30,269	0	0	30,269	4,647	34,916		34,916	Kern COG
9998 C.S.A. (All Funds)	118,366	0	0	118,366	78,803	197,169		197,169	C.S.A. (All Funds)
9999 All Others	4,326,415	681,161	3,333	5,010,909	596,102	5,607,011		5,607,011	All Others
Total	29,866,753	4,229,032	1,917,308	36,013,093	1,258,207	37,271,300	0	37,271,300	